Right now, companies get tax breaks for moving jobs and profits overseas. Meanwhile, companies that choose to stay in America get hit with one of the highest tax rates in the world. It makes no sense, and everyone knows it. So let’s change it.

First, if you’re a business that wants to outsource jobs, you shouldn’t get a tax deduction for doing it. That money should be used to cover moving expenses for companies like Master Lock that decide to bring jobs home.

Second, no American company should be able to avoid paying its fair share of taxes by moving jobs and profits overseas. From now on, every multinational company should have to pay a basic minimum tax. And every penny should go towards lowering taxes for companies that choose to stay here and hire here in America.

Third, if you’re an American manufacturer, you should get a bigger tax cut. If you’re a high-tech manufacturer, we should double the tax deduction you get for making your products here. And if you want to relocate in a community that was hit hard when a factory left town, you should get help financing a new plant, equipment, or training for new workers. **Identifying Argument** Name:\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1) Summary: Summarize your article. Using your own words, explain what it is mostly about.

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| Write 3-5 Sentences explaining the “Who, What, When, Where and Why.”  In his State of the Union Address, delivered on January 23rd, 2012, President Obama explains the problems with America’s tax breaks for businesses. He states that, currently, companies receive tax breaks for sending jobs overseas. In order to bring jobs and revenue back to America, companies should be rewarded with tax breaks by building manufacturing sites and hiring employees here. |

2) Target Audience: Consider the language being used, the type of publication and what is being said about your issue to describe the target audience of your article. Identify three specific demographics to earn a 4, two will earn a 3.

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| Write the evidence from your article here:  1) “... if you’re a business that wants to outsource jobs...”  2) “...if you’re an American manufacturer...”  3) “...if you want to relocate in a community that was hit hard when a factory left town...” | Identify the target audience here:  1) business owners  2) American manufacturers  3) New manufacturers/start-up companies |

3) Main Claim/Thesis Statement: In one complete sentence, state the main argument your article is claiming.

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| Thesis Statement: American companies and manufacturers should receive tax breaks for bringing outsourced jobs home. |

4) Persuasive Appeal: Identify which types of appeal are being used, and provide detailed evidence from your article.

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| Appeal Used:  1) Ethos: “everyone” knows this is right, popular thought is being used to persuade.  2) Ethos: Master Lock is doing it right, comparison to a credible company is being used to persuade. | Evidence from article:  1) “It makes no sense, and everyone knows it.”  2) “...companies like Master Lock...” |